(b) Amendments to the Claims

Please cancel claims 1-9 without prejudice or disclaimer and add new claims 10-15 as follows. A detailed listing of the claims which replaces the previous listing is as follows:

Claims 1 - 9 (Cancelled)

10. (New) A process for producing a structure having holes, comprising the steps of:

providing on a substrate to be anodized a first member having a patterning layer comprised of a material soluble at anodization;

impressing a second member having protrusions on the patterning layer to form a protrusion-depression structure at the patterning layer; and

forming holes on the substrate by anodizing the substrate, wherein the anodizing is conducted by allowing a portion consisting of a material comprising the patterning layer to remain as the depression portion of the protrusion-depression structure and starting the anodizing from the bottom of the depression portion.

- 11. (New) The process according to claim 10, wherein the patterning layer is constituted by a material being of lower strength than a material constituting the second member.
- 12. (New) The process according to claim 10, wherein the patterning layer contains an alkoxide.

- 13. (New) The process according to claim 10, wherein the height of the protrusion portion of the second member is greater than the thickness of the patterning layer.
- 14. (New) A process for producing a functional structure, which comprises a step of filling the holes formed in the process according to claim 10 with a functional material.
- 15. (New) A process for producing a magnetic recording medium, wherein the functional material in the process according to claim 10 is a magnetic material.